



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

Release Number: 200743033

Release Date: 10/26/07

Date: July 30, 2007

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXXXXXXXXXX

Contact Person:

XXXXXXXXXX

Identification Number:

XXXXXXXXXX

Telephone Number:

XXXXXXXXXXXX

Attn: xxxxxxxxxxxxxx,

Employer Identification Number: xxxxxxxxxxxx

Uniform Issue List:
170.07-05

Legend:

M =

N =

O =

Dear :

This is in response to your request that we confirm that you are eligible to receive tax-deductible charitable contributions under section 170(c)(1) of the Internal Revenue Code.

You are a Federal agency of the United States Government established pursuant to the M, *et. seq.* You receive an annual appropriation from the United States Congress. N. You are authorized to solicit, accept and receive gifts, bequests, or devises of money and other property or services in the name of the United States. O.

As a federal agency of the United States government, you are eligible to receive charitable contributions that are tax-deductible to contributors under section 170(c)(1) of the Code if made for exclusively public purposes.

This ruling is directed only to the organization that requested it. Section 6110(k)(3) of the Code provides that it may not be used or cited by others as precedent.

If there are any questions about this ruling, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely,

Robert C. Harper, Jr.
Manager, Exempt Organizations
Technical Group 3

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